

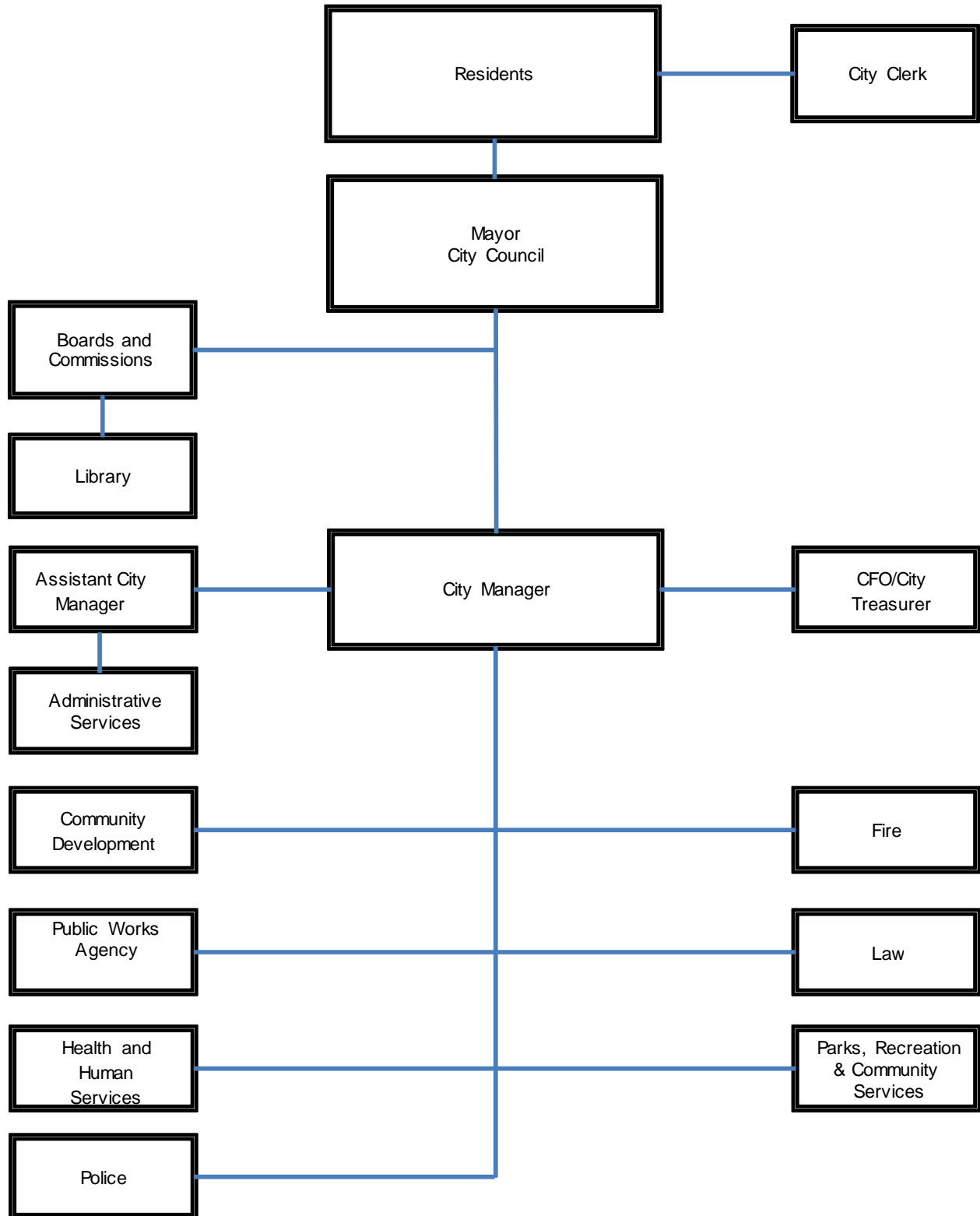
PART II

CHARTS & SUMMARIES



2021 PROPOSED BUDGET

Organizational Chart





2021 PROPOSED BUDGET

General Information

The City of Evanston

The City of Evanston covers a stretch of four miles along Lake Michigan's picturesque western shoreline. The City's eight square miles includes residential neighborhoods encircling thoughtfully-planned business districts and recreational facilities. Ongoing development of both residential and commercial properties has brought the City of Evanston a cosmopolitan flavor while retaining a close-knit suburban atmosphere.

Evanston boasts a diverse populace in terms of religious, racial, educational, and economic composition. Interspersed throughout the community are over 290 acres of parks, including tennis courts, five public swimming beaches, athletic fields, and bicycling and jogging trails.

The City of Evanston operates under the Council-Manager form of government. The non-partisan legislative body is comprised of ten elected officials consisting of a Mayor and nine Ward Aldermen. Through the Council-Manager form of government, elected officials create policy and direct the City Manager to implement the plan. This places the responsibility for day-to-day provision of services on a professional manager and staff.

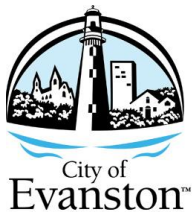
The Budget Document

The Budget Document serves as a policy guide which sets the financial course of the City of Evanston and defines the service priorities provided to the community. The City uses fund accounting for its operations in accordance with best practices and legal requirements. A fund is a separate accounting entity with a self-balancing set of accounts. The 2021 Proposed Budget includes 38 funds. Most departments have operations in multiple funds. The relationships between departments and funds is shown on the next page.

The City's largest fund is the General Fund, which supports general services including Police, Fire, Parks & Recreation, Health & Human Services, Community Development, Public Works, and Administrative Services. The General Fund budget is shown in detail by department in Part III of this budget document. Changes from the 2020 Adopted Budget are discussed in detail in the Transmittal Letter in Part I of the budget.

Other Funds include Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, Internal Service Funds, and Pension Trust Funds. Detailed information by fund is included in Part IV.

Part V of the budget document is a list of all positions authorized in the 2021 Proposed Budget by fund, department, and division. All changes from the 2020 Adopted Budget are noted. Part VI is the Capital Improvements Plan, which lists all capital projects included in the 2021 Proposed Budget with funding source. Part VII includes budget policies, and Part VIII is a Glossary containing key terms found in the budget document.



2021 PROPOSED BUDGET

Fund Descriptions

Funds by Type

Fund Type	Fund Title	Fund Type	Fund Title
General Fund	100 GENERAL FUND	Debt Service Funds	300 WASHINGTON NATIONAL TIF FUND
Special Revenue Funds	175 GENERAL ASSISTANCE FUND		320 DEBT SERVICE FUND
	176 HEALTH AND HUMAN SERVICES		330 HOWARD-RIDGE TIF FUND
	177 REPARATIONS FUND		335 WEST EVANSTON TIF FUND
	180 GOOD NEIGHBOR FUND		340 DEMPSTER-DODGE TIF FUND
	195 NEIGHBORHOOD STABILIZATION FUND		345 CHICAGO-MAIN TIF
	200 MOTOR FUEL TAX FUND	Capital Projects Funds	415 CAPITAL IMPROVEMENTS FUND
	205 EMERGENCY TELEPHONE (E911) FUND		416 CROWN CONSTRUCTION FUND
	210 SPECIAL SERVICE AREA (SSA) #9		417 CROWN COMMUNITY CTR MAINTENANCE
	215 CDBG FUND		420 SPECIAL ASSESSMENT FUND
	220 CDBG LOAN FUND	Enterprise Funds	505 PARKING SYSTEM FUND
	235 NEIGHBORHOOD IMPROVEMENT		510 WATER FUND
	240 HOME FUND		515 SEWER FUND
	250 AFFORDABLE HOUSING FUND		520 SOLID WASTE FUND
	350 SPECIAL SERVICE AREA (SSA) #6	Internal Service Funds	600 FLEET SERVICES FUND
	355 SPECIAL SERVICE AREA (SSA) #7		601 EQUIPMENT REPLACEMENT FUND
360 SPECIAL SERVICE AREA (SSA) #8		605 INSURANCE FUND	
Component Unit Funds	185 LIBRARY FUND	Pension Trust Funds	700 FIRE PENSION FUND
	186 LIBRARY DEBT SERVICE FUND		705 POLICE PENSION FUND
	187 LIBRARY CAPITAL IMPROVEMENT FD		

Department/Fund Relationships

Department	Funds	Department	Funds	
13 CITY COUNCIL	100 GENERAL FUND	40 PUBLIC WORKS AGENCY	100 GENERAL FUND	
14 CITY CLERK	100 GENERAL FUND		200 MOTOR FUEL TAX FUND	
15 CITY MANAGER'S OFFICE	100 GENERAL FUND		415 CAPITAL IMPROVEMENTS FUND	
	177 REPARATIONS FUND		416 CROWN CONSTRUCTION FUND	
	505 PARKING SYSTEM FUND		417 CROWN COMMUNITY CTR MAINTENANCE	
17 LAW	100 GENERAL FUND		420 SPECIAL ASSESSMENT FUND	
19 ADMINISTRATIVE SERVICES	100 GENERAL FUND		505 PARKING SYSTEM FUND	
	505 PARKING SYSTEM FUND		510 WATER FUND	
	600 FLEET SERVICES FUND		515 SEWER FUND	
	601 EQUIPMENT REPLACEMENT FUND		520 SOLID WASTE FUND	
21 COMMUNITY DEVELOPMENT	100 GENERAL FUND		48 LIBRARY	185 LIBRARY FUND
	176 HEALTH AND HUMAN SERVICES			186 LIBRARY DEBT SERVICE FUND
	195 NEIGHBORHOOD STABILIZATION FUND			187 LIBRARY CAPITAL IMPROVEMENT FD
	210 SPECIAL SERVICE AREA (SSA) #9		99 NON-DEPARTMENTAL	180 GOOD NEIGHBOR FUND
	215 CDBG FUND			186 LIBRARY DEBT SERVICE FUND
	220 CDBG LOAN FUND	300 WASHINGTON NATIONAL TIF FUND		
	235 NEIGHBORHOOD IMPROVEMENT	320 DEBT SERVICE FUND		
	240 HOME FUND	330 HOWARD-RIDGE TIF FUND		
	250 AFFORDABLE HOUSING FUND	335 WEST EVANSTON TIF FUND		
22 POLICE	100 GENERAL FUND	340 DEMPSTER-DODGE TIF FUND		
	205 EMERGENCY TELEPHONE (E911) FUND	345 CHICAGO-MAIN TIF		
	705 POLICE PENSION FUND	350 SPECIAL SERVICE AREA (SSA) #6		
23 FIRE MGMT & SUPPORT	100 GENERAL FUND	355 SPECIAL SERVICE AREA (SSA) #7		
	700 FIRE PENSION FUND	360 SPECIAL SERVICE AREA (SSA) #8		
24 HEALTH	100 GENERAL FUND	415 CAPITAL IMPROVEMENTS FUND		
	175 GENERAL ASSISTANCE FUND	416 CROWN CONSTRUCTION FUND		
	176 HEALTH AND HUMAN SERVICES	605 INSURANCE FUND		
30 PARKS, REC. AND COMMUNITY SERV.	100 GENERAL FUND			
	417 CROWN COMMUNITY CTR MAINTENANCE			



2021 PROPOSED BUDGET

Fund Descriptions

GENERAL FUND

General Fund - To account for all activity traditionally associated with government operations, which are not required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

General Assistance Fund – To account for the General Assistance program. Assistance is provided to persons who are not eligible for any other state or federal financial assistance programs and who do not have income or resources to provide for their basic needs.

Human Services Fund – To account for social services, youth and young adult outreach, and Mental Health Board funding.

Reparations Fund – To account for revenues and expenses related to the Evanston Reparations program.

Good Neighbor Fund – To account for the resources provided by Northwestern University to assist City functions and increase programming.

Motor Fuel Tax Fund - To account for the operation of street maintenance programs and capital projects as authorized per the Illinois Department of Transportation. Financing is provided from a State of Illinois municipal allotment of gasoline tax revenue.

Emergency Telephone System Fund - To account for revenues and expenditures for 911 emergency telephone service. Financing is provided by landline and wireless phone surcharges.

Special Service Area No. 6 Fund - To account for promotion, advertisement, and street maintenance costs of the area located in the City's commercial district surrounding Dempster, Chicago, and Main. Financing is provided by the City through an annual special service area property tax levy.

Special Service District No. 7 Fund - To account for promotion, advertisement, and street maintenance costs of the area located in the City's East Central Street business district. This SSA will be proposed for City Council for approval in late 2019. Financing will be provided by the City through an annual special service area property tax levy.

Special Service District No. 8 Fund - To account for promotion, advertisement, and street maintenance costs of the area located in the City's West Central Street business district. This SSA will be proposed for City Council for approval in late 2019. Financing will be provided by the City through an annual special service area property tax levy.

Special Service District No. 9 Fund - To account for promotion, advertisement, and street maintenance costs of the area located in the City's central business district. Financing is provided by the City through an annual special service area property tax levy.



2021 PROPOSED BUDGET

Fund Descriptions

Community Development Block Grant Fund - To account for the revenues and expenditures of the Federal Community Development Block Grant program. Financing is provided by the federal government on a reimbursement basis in accordance with federal formula. Expenditures are made in accordance with federal law requirements.

Community Development Block Grant Loan Fund - To account for residential rehabilitation loans to residents.

Neighborhood Improvement Fund - To account for a portion of sales tax revenues derived from retail sales at the Home Depot store in Evanston. Sales tax revenues allocated to this fund are to be expended on public projects that will benefit the immediate neighborhood nearby the store.

HOME Fund – To account for the Home program. Financing is provided by the federal government and used to create affordable housing to low-income households. Expenditures are made in accordance with the requirements of federal law.

Affordable Housing Fund - To account for costs associated with affordable housing programs for low- and moderate-income City of Evanston residents.

DEBT SERVICE FUNDS

Debt Service Fund - To account for non-abated, general obligation payments on the principal and interest related to bonds and/or other City debt.

Howard-Ridge Tax Increment District Fund - To account for principal and interest payments on debt proceeds issued and allocated to this tax increment financing district.

West Evanston Tax Increment District Fund - To account for principal and interest payments on debt proceeds issued and allocated to this tax increment financing district.

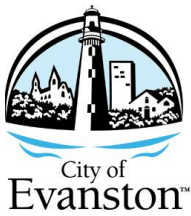
Dempster-Dodge Tax Increment District Fund – To account for principal and interest payments on debt proceeds issued and allocated to this tax increment financing district.

Chicago-Main Tax Increment District Fund – To account for principal and interest payments on debt proceeds issued and allocated to this tax increment financing district.

CAPITAL PROJECTS FUNDS

Capital Improvement Fund - To account for capital projects not funded through special revenue, tax increment financing, or enterprise funds. Capital projects include, but are not limited to: long term improvements to public buildings, the paving of city streets, and the improvement and development of recreation facilities. Financing is provided primarily by grants and general obligation bond proceeds.

Crown Construction Fund - To account for all activity related to the construction of a new Robert Crown Community Center beginning in 2017. Financing is provided by general obligation bond proceeds and community contributions.



2021 PROPOSED BUDGET

Fund Descriptions

Crown Center Maintenance Fund – To account for activity related to major maintenance and equipment replacement in the newly constructed Robert Crown Community Center. Funding is from the operating revenues through a transfer from the General Fund.

Special Assessment Fund - To account for capital improvements (primarily alley paving) financed by both special assessments on property owners and City contributions.

ENTERPRISE FUNDS

Parking Fund - To account for all City-owned parking facilities/garages, lots, and metered spaces. All activities are accounted for including administration, operations, financing, and revenue collection.

Water Fund - To account for all activity related to providing water to Evanston residents, as well as the Village of Skokie and the Northwest Water Commission. All activities necessary to provide such services are accounted for in this fund, including, but not limited to: administration, operation, maintenance, debt service, and billing/collection.

Sewer Fund - To account for all activity related to providing sewer service to City residents and businesses. Activities necessary to provide such service include, but are not limited to: administration, operations, financing, capital improvements/maintenance, and billing/collection.

Solid Waste Fund – To account for all activity related to refuse, recycling, and yard waste collection and disposal. Activities necessary to provide such service include, but are not limited to: administration, operations and revenue collection.

INTERNAL SERVICE FUNDS

Fleet Services Fund – To account for the cost of operating the municipal service center maintenance facility for transportation vehicles/equipment used by City departments. Such costs are billed to the user departments.

Equipment Replacement Fund – To account for the costs associated with the purchase of vehicles and equipment.

Insurance Fund - To account for all costs related to health insurance, general liability and workers' compensation claims. This internal service fund uses “funding premium” payments from City operating funds to pay claim and premium costs incurred.

PENSION TRUST FUNDS

Fire Pension Fund - To account for the accumulation of resources to pay pension costs. Resources are contributed by sworn fire members at a fixed rate as mandated by state statute and by the City through an annual property tax levy as determined by an independent actuary.

Police Pension Fund - To account for the accumulation of resources to pay pension costs. Resources are contributed by sworn police members at a fixed rate as mandated by state statute and by the City through an annual property tax levy as determined by an independent actuary.



2021 PROPOSED BUDGET

Fund Descriptions

COMPONENT UNIT FUNDS

Library Fund – To account for the Evanston Public Library. The Evanston Public Library promotes the development of independent, self-confident, and literate citizens through the provision of open access to cultural, intellectual, and informational resources for all ages.

Library Capital Fund – To account for the capital improvements to the Evanston Public Library. Funding is provided primarily through property tax levy.

Library Debt Fund – To account for principal and interest payments on debt proceeds issued and allocated to the Evanston Public Library.



2021 PROPOSED BUDGET

Budget Calendar

Date	Time	Activity
Thursday, September 10, 2020	6 p.m.	Community Budget Conversation – Budget 101 (virtual)
Wednesday, September 16, 2020	6 p.m.	Community Budget Conversation – COVID-19 Budget Impacts (virtual)
Monday, September 21, 2020	6 p.m.	Community Budget Conversation – Health and Human Services (virtual)
Friday, October 9, 2020	5 p.m.	Proposed 2021 Budget published on City's website
Monday, October 19, 2020	5 p.m.*	Special City Council Meeting – 2021 Proposed Budget Discussion
Monday, October 26, 2020	6 p.m.*	2021 Budget Public Hearing at City Council meeting
Monday, November 9, 2020	6 p.m.*	Truth in Taxation Public Hearing Introduction of 2021 Budget Ordinance and 2020 Tax Levies
Monday, November 16, 2020	6 p.m.*	Special City Council meeting for budget discussion (if needed)
Monday, November 23, 2020	6 p.m.*	2020 Budget Ordinance and 2019 Tax Levy Adoption

*meeting times are approximate

All meetings will be held virtually via Zoom videoconference platform.

Fall Holidays to note:

Labor Day is September 7

Rosh Hashana is September 18-September 20

Yom Kippur is September 27-28

Thanksgiving is November 26



2021 PROPOSED BUDGET

Demographic and Economic Statistics

CITY OF EVANSTON, ILLINOIS

Demographic and Economic Statistics

Last Ten Years

Calendar Year	Population	Total	Per Capita	Median Age	Education	School Enrollment	Unemployment Rate
		Personal Income	Personal Income		% of Population with HS Diploma or Higher		
2009	74,239	2,902,967,617	39,103	32.5	94.0%	9,550	4.7%
2010	74,486	3,157,759,484	42,394	34.3	94.0%	9,550	7.9%
2011	74,486	3,197,311,550	42,925	34.3	94.0%	11,369	7.3%
2012	74,486	3,176,902,386	42,651	35.1	93.6%	11,418	6.8%
2013	74,619	3,113,477,775	41,725	34.4	93.9%	10,293	6.7%
2014	75,570	3,262,734,750	43,175	34.4	93.9%	10,429	4.2%
2015	75,570	3,124,063,800	41,340	34.4	93.9%	11,088	4.5%
2016	75,603	3,235,052,370	42,790	35.2	94.0%	12,104	4.3%
2017	75,472	3,316,617,040	43,945	35.3	94.0%	12,026	3.9%
2018	75,557	3,472,297,492	45,956	36.0	93.4%	10,899	3.1%

Source: United States Census Bureau

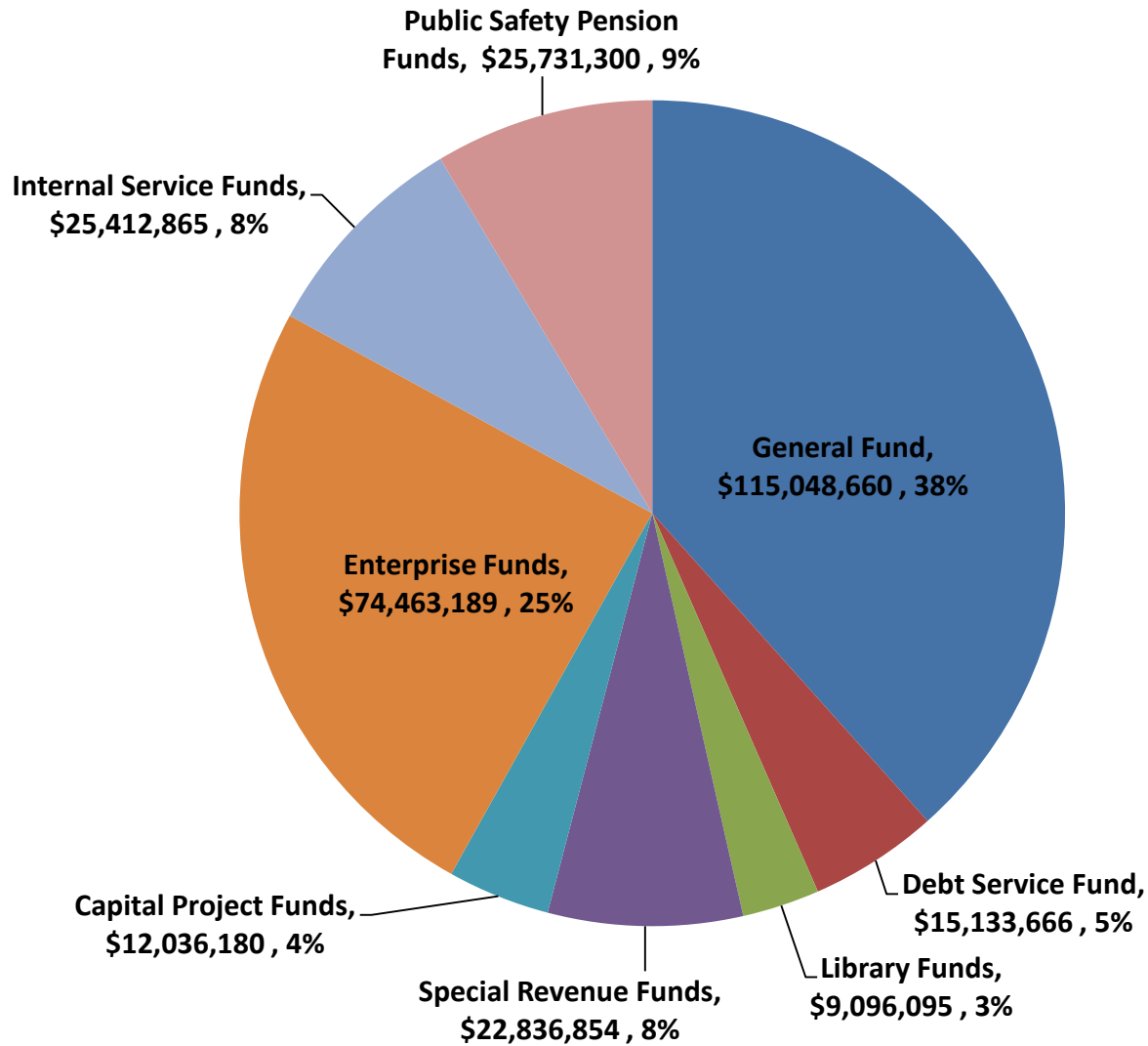
Total Budgeted Expenditures By Fund

All budget totals are gross figures prior to eliminating interfund transfers.

Fund	Fund #	2019 Actual Amount	2020 Adopted Budget	2020 Estimated Amount	2021 Proposed Budget	Net Change (2020-2021)	Percent Change (2020-2021)
General	100	115,175,062	117,200,492	108,995,146	115,048,660	(2,151,832)	-1.8%
General Assistance	175	1,179,667	1,315,848	1,315,273	1,325,752	9,904	0.8%
Human Services	176	881,526	3,367,752	3,367,102	3,811,520	443,768	13.2%
Reparations Fund	177	-	250,000	-	400,000	150,000	60.0%
Good Neighbor Fund	180	756,364	1,000,000	1,000,000	1,000,000	-	0.0%
Library	185	7,389,495	8,472,778	8,242,309	8,164,852	(307,926)	-3.6%
Library - Debt Service	186	353,438	480,144	480,144	482,243	2,099	0.4%
Library - Capital	187	1,811,339	543,000	543,000	449,000	(94,000)	-17.3%
Motor Fuel	200	1,857,806	3,484,987	3,184,987	4,366,987	882,000	25.3%
Emergency Telephone E911	205	979,263	1,821,374	1,835,740	1,528,441	(292,933)	-16.1%
Special Service Area # 9	210	447,058	592,665	592,665	575,000	(17,665)	-3.0%
CDBG	215	1,841,793	1,963,875	2,112,281	2,758,514	794,639	40.5%
CDBG Loan	220	2,281	175,000	175,025	175,000	-	0.0%
Neighborhood Improvement	235	113	-	150,000	-	-	N/A
HOME	240	259,948	659,678	527,678	565,603	(94,075)	-14.3%
Affordable Housing	250	292,224	1,713,366	846,542	2,531,458	818,092	47.7%
Debt Service	320	15,260,706	15,840,981	15,840,981	15,133,666	(707,315)	-4.5%
Howard-Ridge TIF	330	860,562	541,113	586,113	1,053,113	512,000	94.6%
West Evanston TIF	335	643,031	740,000	230,000	780,000	40,000	5.4%
Dempster-Dodge TIF	340	71,931	167,870	167,870	170,923	3,053	1.8%
Chicago-Main TIF	345	101,677	753,820	695,610	1,397,843	644,023	85.4%
Special Service Area #6	350	223,368	221,500	221,500	221,500	-	0.0%
Special Service Area #7	355	-	154,600	130,000	115,000	(39,600)	-25.6%
Special Service Area #8	360	-	60,200	60,200	60,200	-	0.0%
Capital Improvement	415	11,182,204	17,051,881	8,111,344	9,409,366	(7,642,515)	-44.8%
Crown Construction	416	33,141,798	8,330,000	10,637,500	1,637,500	(6,692,500)	-80.3%
Crown Center Maintenance	417	-	-	-	-	-	N/A
Special Assessment	420	292,724	957,930	707,930	989,314	31,384	3.3%
Parking	505	12,558,075	13,362,194	10,209,644	11,407,144	(1,955,050)	-14.6%
Water	510-513	16,746,450	50,147,012	35,361,064	44,426,598	(5,720,414)	-11.4%
Sewer	515	8,080,540	14,717,225	13,217,498	12,624,599	(2,092,626)	-14.2%
Solid Waste	520	5,078,508	5,837,705	5,839,105	6,004,848	167,143	2.9%
Fleet Maintenance	600	3,083,928	3,161,051	2,565,615	3,186,320	25,269	0.8%
Equipment Replacement	601	1,526,208	2,660,000	2,695,664	2,000,000	(660,000)	-24.8%
Insurance	605	22,009,670	19,437,284	19,437,285	20,226,545	789,260	4.1%
Fire Pension	700	9,925,541	10,076,897	10,076,897	11,030,300	953,403	9.5%
Police Pension	705	12,920,706	13,449,007	13,449,007	14,701,000	1,251,993	9.3%
Total All Funds		\$ 286,935,003	\$ 320,709,230	\$ 283,608,719	\$ 299,758,809	\$ (20,950,421)	-6.53%

Expenditures by Fund Type

2021 Proposed Budget - All Funds



**Total Budgeted Expenditures
Adjusted for Interfund Transfers**

This chart presents the gross total for each fund, less interfund transfers.
The results are net expenditures for each fund and for the FY2021 Proposed budget.

Fund	Fund #	2020 Net Budget	2021 Proposed Budget	Less Transfers to Other Funds	2021 Net Budget	Net Change (2020-2021)	Percent Change (2020-2021)
General	100	77,861,021	115,048,660	37,666,818	77,381,842	(479,179)	-0.6%
General Assistance	175	1,265,718	1,325,752	50,586	1,275,166	9,448	0.7%
Human Services	176	3,137,960	3,811,520	237,100	3,574,420	436,460	13.9%
Reparations Fund	177	250,000	400,000	-	400,000	150,000	60.0%
Good Neighbor Fund	180	450,000	1,000,000	380,000	620,000	170,000	37.8%
Library	185	7,524,588	8,164,852	981,762	7,183,090	(341,498)	-4.5%
Library - Debt Service	186	480,144	482,243	-	482,243	2,099	0.4%
Library - Capital	187	543,000	449,000	-	449,000	(94,000)	-17.3%
Motor Fuel	200	2,440,000	4,366,987	1,044,987	3,322,000	882,000	36.1%
Emergency Telephone E911	205	1,463,489	1,528,441	227,503	1,300,938	(162,551)	-11.1%
Special Service Area # 9	210	592,665	575,000	-	575,000	(17,665)	-3.0%
CDBG	215	1,876,107	2,758,514	47,139	2,711,375	835,268	44.5%
CDBG Loan	220	175,000	175,000	-	175,000	-	0.0%
Neighborhood Improvement	235	-	-	-	-	-	N/A
HOME	240	655,948	565,603	8,627	556,976	(98,972)	-15.1%
Affordable Housing	250	1,696,458	2,531,458	27,050	2,504,408	807,950	47.6%
Debt Service	320	15,840,981	15,133,666	-	15,133,666	(707,315)	-4.5%
Howard-Ridge TIF	330	368,000	1,053,113	218,113	835,000	467,000	126.9%
West Evanston TIF	335	605,000	780,000	75,000	705,000	100,000	16.5%
Dempster-Dodge TIF	340	2,000	170,923	168,923	2,000	-	0.0%
Chicago-Main TIF	345	493,210	1,397,843	262,843	1,135,000	641,790	130.1%
Special Service Area #6	350	221,500	221,500	-	221,500	-	0.0%
Special Service Area #7	355	154,600	115,000	-	115,000	(39,600)	-25.6%
Special Service Area #8	360	60,200	60,200	-	60,200	-	0.0%
Capital Improvement	415	16,979,589	9,409,366	77,684	9,331,682	(7,647,907)	-45.0%
Crown Construction	416	8,330,000	1,637,500	637,500	1,000,000	(7,330,000)	-88.0%
Crown Center Maintenance	417	-	-	-	-	-	N/A
Special Assessment	420	480,000	989,314	489,314	500,000	20,000	4.2%
Parking	505	8,133,407	11,407,144	3,683,102	7,724,042	(409,365)	-5.0%
Water	510	43,925,298	44,426,598	6,271,740	38,154,858	(5,770,440)	-13.1%
Sewer	515	11,882,745	12,624,599	1,385,496	11,239,103	(643,642)	-5.4%
Solid Waste	520	5,328,431	6,004,848	506,266	5,498,582	170,151	3.2%
Fleet Maintenance	600	2,989,147	3,186,320	168,401	3,017,919	28,772	1.0%
Equipment Replacement	601	2,660,000	2,000,000	-	2,000,000	(660,000)	-24.8%
Insurance	605	19,437,284	20,226,545	-	20,226,545	789,261	4.1%
Fire Pension	700	10,076,897	11,030,300	-	11,030,300	953,403	9.5%
Police Pension	705	13,449,007	14,701,000	-	14,701,000	1,251,993	9.3%
Total All Funds		\$ 261,829,394	\$ 299,758,809	\$ 54,615,954	\$ 245,142,855	\$ (16,686,539)	-5.6%

City of Evanston
Budgeted Interfund Transfers
2021 Proposed Budget

		Budget			Budget
Fund		Transfers To	Fund		Transfers From
Revenue To	General	280,900	Expense From	Library	(280,900)
Revenue To	General	380,000	Expense From	Good Neighbor Fund	(380,000)
Revenue To	General	1,044,987	Expense From	Motor Fuel	(1,044,987)
Revenue To	General	90,000	Expense From	Emergency Telephone E911	(90,000)
Revenue To	General	75,000	Expense From	Howard-Ridge TIF	(75,000)
Revenue To	General	75,000	Expense From	West Evanston TIF	(75,000)
Revenue To	General	10,000	Expense From	Dempster-Dodge TIF	(10,000)
Revenue To	General	30,000	Expense From	Chicago-Main TIF	(30,000)
Revenue To	General	92,000	Expense From	Special Assessment	(92,000)
Revenue To	General	2,972,390	Expense From	Parking	(2,972,390)
Revenue To	General	3,799,559	Expense From	Water	(3,799,559)
Revenue To	General	330,167	Expense From	Sewer	(330,167)
	Subtotal	\$ 9,180,003		Subtotal	\$ (9,180,003)
Revenue To	Police Pension	#####	Expense From	General	(11,431,500)
Revenue To	Fire Pension	9,627,000	Expense From	General	(9,627,000)
	Subtotal	\$ 21,058,500		Subtotal	\$ (21,058,500)
Revenue To	Health and Human Services	70,000	Expense From	Library	(70,000)
	Subtotal	\$ 70,000		Subtotal	\$ (70,000)
Revenue To	Crown Center Maintenance	175,000	Expense From	General	(175,000)
	Subtotal	\$ 175,000		Subtotal	\$ (175,000)
Revenue To	Debt Service	143,113	Expense From	Howard-Ridge TIF	(143,113)
Revenue To	Debt Service	158,923	Expense From	Dempster-Dodge TIF	(158,923)
Revenue To	Debt Service	232,843	Expense From	Chicago-Main TIF	(232,843)
Revenue To	Debt Service	637,500	Expense From	Crown Construction	(637,500)
Revenue To	Debt Service	397,314	Expense From	Special Assessment	(397,314)
Revenue To	Debt Service	265,208	Expense From	Sewer	(265,208)
	Subtotal	\$ 1,834,901		Subtotal	\$ (1,834,901)
Revenue To	Fleet Maintenance	2,200,000	Expense From	General	(2,200,000)
Revenue To	Fleet Maintenance	5,440	Expense From	Library	(5,440)
Revenue To	Fleet Maintenance	160,000	Expense From	Parking	(160,000)
Revenue To	Fleet Maintenance	180,000	Expense From	Water	(180,000)
Revenue To	Fleet Maintenance	260,000	Expense From	Sewer	(260,000)
Revenue To	Fleet Maintenance	322,000	Expense From	Solid Waste	(322,000)
	Subtotal	\$ 3,127,440		Subtotal	\$ (3,127,440)
Revenue To	Equipment Replacement	1,120,000	Expense From	General	(1,120,000)
Revenue To	Equipment Replacement	4,885	Expense From	Library	(4,885)
	Subtotal	\$ 1,124,885		Subtotal	\$ (1,124,885)
Revenue To	Insurance - Health Insurance	8,863,318	Expense From	General	(8,863,318)
Revenue To	Insurance - Health Insurance	50,586	Expense From	General Assistance	(50,586)
Revenue To	Insurance - Health Insurance	237,100	Expense From	Human Services	(237,100)
Revenue To	Insurance - Health Insurance	620,537	Expense From	Library	(620,537)
Revenue To	Insurance - Health Insurance	119,273	Expense From	Emergency Telephone E911	(119,273)
Revenue To	Insurance - Health Insurance	47,139	Expense From	CDBG	(47,139)
Revenue To	Insurance - Health Insurance	8,627	Expense From	HOME	(8,627)
Revenue To	Insurance - Health Insurance	27,050	Expense From	Affordable Housing	(27,050)
Revenue To	Insurance - Health Insurance	77,684	Expense From	Capital Improvement	(77,684)
Revenue To	Insurance - Health Insurance	199,210	Expense From	Parking	(199,210)
Revenue To	Insurance - Health Insurance	752,528	Expense From	Water	(752,528)
Revenue To	Insurance - Health Insurance	197,866	Expense From	Sewer	(197,866)
Revenue To	Insurance - Health Insurance	184,266	Expense From	Solid Waste	(184,266)
Revenue To	Insurance - Health Insurance	168,401	Expense From	Fleet Maintenance	(168,401)
	Subtotal	\$ 11,553,585		Subtotal	\$ (11,553,585)
Revenue To	Insurance - Liability and Risk	4,250,000	Expense From	General	(4,250,000)
Revenue To	Insurance - Liability and Risk	18,230	Expense From	Emergency Telephone E911	(18,230)
Revenue To	Insurance - Liability and Risk	351,502	Expense From	Parking	(351,502)
Revenue To	Insurance - Liability and Risk	1,539,653	Expense From	Water	(1,539,653)
Revenue To	Insurance - Liability and Risk	332,255	Expense From	Sewer	(332,255)
	Subtotal	\$ 6,491,640		Subtotal	\$ (6,491,640)
Grand Total		\$ 54,615,954	Grand Total		\$ (54,615,954)

City of Evanston
FY 2021 Proposed Budget
Fund Balance Summary

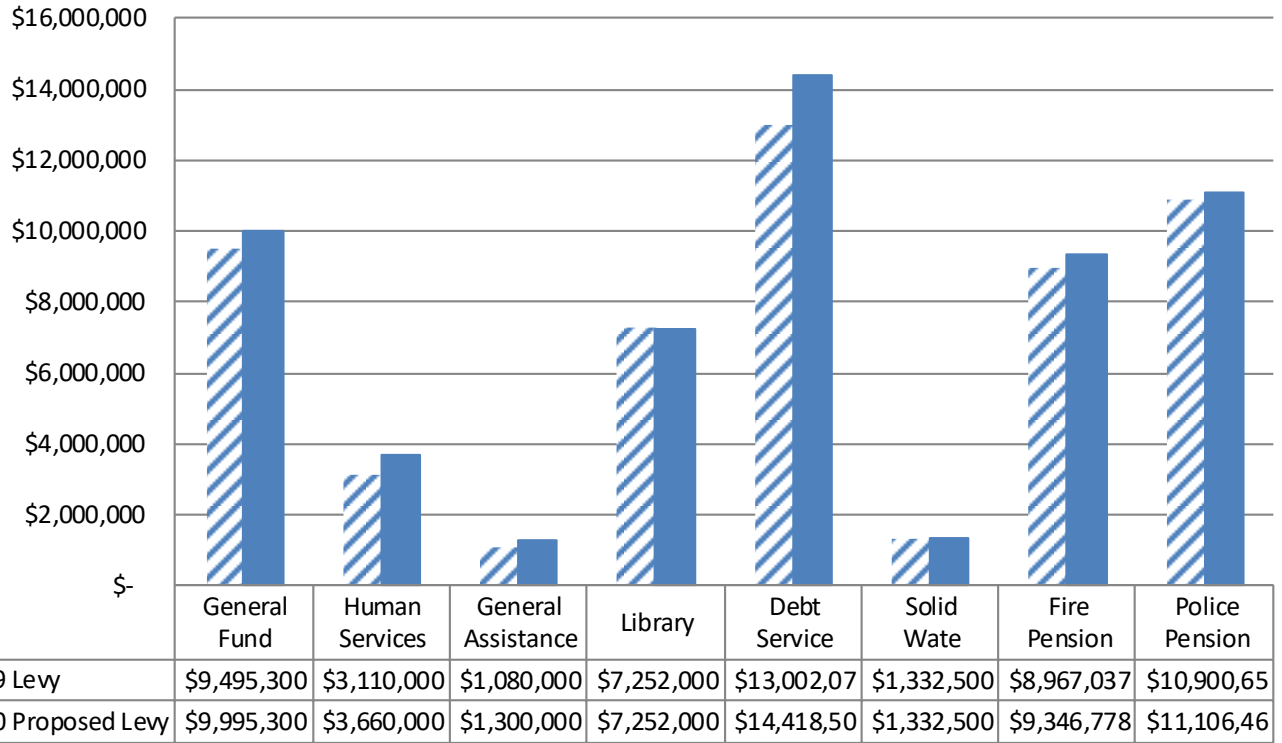
Fund Name	Fund #	12/31/20 Estimated Fund Balance*	2021 Proposed Revenues	2021 Proposed Expenses	2021 Proposed Surplus (Deficit)	12/31/21 Estimated Fund Balance*	Fund Balance as a % of Expenditures
General	100	13,653,667	110,470,609	115,048,660	(4,578,051)	9,075,616	7.9%
General Assistance	175	158,267	1,328,500	1,325,752	2,748	161,015	12.1%
Human Services	176	36,657	3,787,000	3,811,520	(24,520)	12,137	0.3%
Reparations Fund	177	251,335	400,000	400,000	-	251,335	62.8%
Good Neighbor Fund	180	254,545	1,000,000	1,000,000	-	254,545	25.5%
Library	185	2,399,820	8,341,224	8,164,852	176,372	2,576,192	31.6%
Library - Debt Service	186	1,144	482,243	482,243	-	1,144	0.2%
Library - Capital	187	835,484	449,000	449,000	-	835,484	186.1%
Motor Fuel	200	3,160,751	3,668,700	4,366,987	(698,287)	2,462,464	56.4%
Emergency Telephone E911	205	1,004,641	1,328,600	1,528,441	(199,841)	804,800	52.7%
Special Service Area # 9	210	(226,193)	575,000	575,000	-	(226,193)	-39.3%
CDBG	215	63,297	2,758,514	2,758,514	-	63,297	2.3%
CDBG Loan	220	102,360	110,000	175,000	(65,000)	37,360	21.3%
Neighborhood Improvement	235	21,864	-	-	-	21,864	N/A
HOME	240	7,526	565,603	565,603	-	7,526	1.3%
Affordable Housing	250	3,546,660	914,300	2,531,458	(1,617,158)	1,929,502	76.2%
Debt Service	320	356,253	15,135,164	15,133,666	1,498	357,751	2.4%
Howard-Ridge TIF	330	2,594,418	973,766	1,053,113	(79,347)	2,515,071	238.8%
West Evanston TIF	335	1,945,476	1,252,000	780,000	472,000	2,417,476	309.9%
Dempster-Dodge TIF	340	162,730	147,000	170,923	(23,923)	138,807	81.2%
Chicago-Main TIF	345	991,143	2,009,000	1,397,843	611,157	1,602,300	114.6%
Special Service Area #6	350	5,342	221,500	221,500	-	5,342	2.4%
Special Service Area #7	355	-	115,000	115,000	-	-	0.0%
Special Service Area #8	360	-	60,200	60,200	-	-	0.0%
Capital Improvement	415	12,188,902	6,645,000	9,409,366	(2,764,366)	9,424,536	100.2%
Crown Construction	416	1,646,151	1,000,000	1,637,500	(637,500)	1,008,651	61.6%
Crown Center Maintenance	417	175,000	175,000	-	175,000	350,000	N/A
Special Assessment	420	2,374,876	155,000	989,314	(834,314)	1,540,562	155.7%
Parking	505	610,476	11,558,425	11,407,144	151,281	761,757	6.7%
Water	510	11,647,604	42,755,850	44,426,598	(1,670,748)	9,976,856	22.5%
Sewer	515	3,645,532	12,401,408	12,624,599	(223,191)	3,422,341	27.1%
Solid Waste	520	(424,836)	6,267,950	6,004,848	263,102	(161,734)	-2.7%
Fleet Maintenance	600	702,653	3,197,440	3,186,320	11,120	713,773	22.4%
Equipment Replacement	601	558,927	1,685,102	2,000,000	(314,898)	244,029	12.2%
Insurance	605	(10,007,197)	21,348,186	20,226,545	1,121,641	(8,885,556)	-43.9%
Fire Pension	700	88,906,211	14,315,000	11,030,300	3,284,700	92,190,911	835.8%
Police Pension	705	148,703,902	19,714,700	14,701,000	5,013,700	153,717,602	1045.6%
Total All Funds		\$ 292,055,386	\$ 297,311,984	\$ 299,758,809	\$ (2,446,824)	\$ 289,608,562	



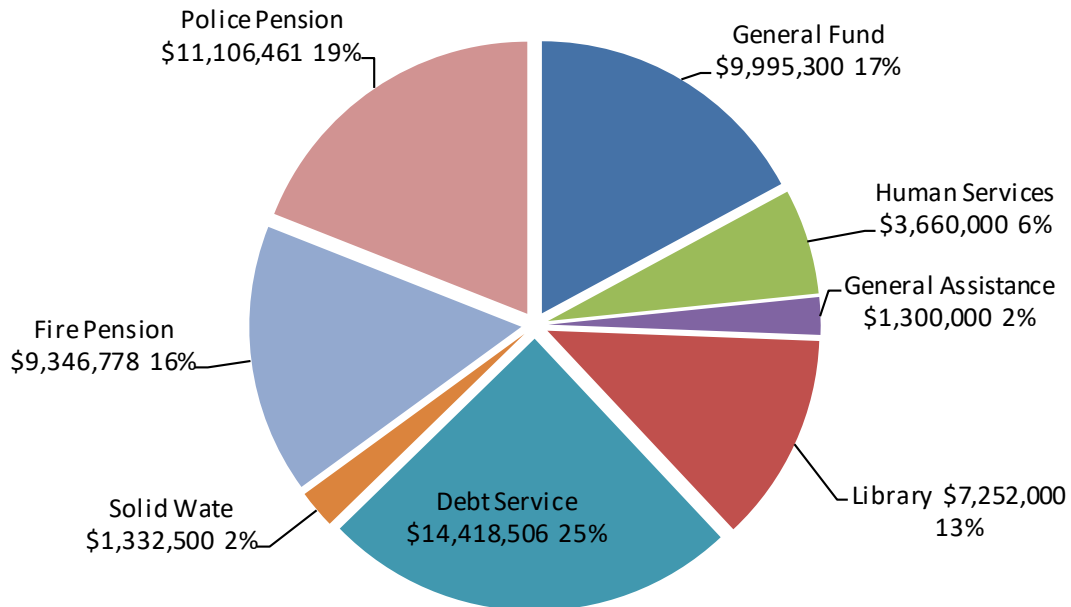
2021 PROPOSED BUDGET

Property Tax Levy

**2020 Proposed Tax Levy by Fund
2019-2020 Comparison**



**2020 Proposed Property Tax Levy by Fund
(2021 budget year)**



	2019 BUDGET	2020 BUDGET	2021 BUDGET	2020-2021	2020-2021
	2018 ADOPTED	2019 ADOPTED	2020 PROPOSED	CHANGE (\$)	CHANGE (%)
	LEVY	LEVY	LEVY		
GENERAL FUND - CORPORATE					
Gross Levy	10,552,578	7,633,673	8,309,062	675,389	
Loss Factor*	211,052	229,010	249,272	20,262	
Net Levy	\$ 10,341,526	\$ 7,404,663	\$ 8,059,790	\$ 655,127	8.8%
GENERAL FUND - IMRF PENSION					
Gross Levy	1,534,466	2,155,296	1,995,371	(159,925)	
Loss Factor*	30,689	64,659	59,861	(4,798)	
Net Levy	\$ 1,503,777	\$ 2,090,637	\$ 1,935,510	\$ (155,127)	-7.4%
HUMAN SERVICES FUND					
Gross Levy	-	3,206,186	3,773,196	567,010	
Loss Factor*	-	96,186	113,196	17,010	
Net Levy	\$ -	\$ 3,110,000	\$ 3,660,000	\$ 550,000	17.7%
SOLID WASTE FUND					
Gross Levy	836,735	1,373,711	1,373,711	-	
Loss Factor*	16,735	41,211	41,211	-	
Net Levy	\$ 820,000	\$ 1,332,500	\$ 1,332,500	\$ -	0.0%
FIRE PENSION FUND					
Gross Levy	8,149,576	9,244,368	9,635,854	391,486	
Loss Factor*	162,992	277,331	289,076	11,745	
Net Levy	\$ 7,986,584	\$ 8,967,037	\$ 9,346,778	\$ 379,741	4.2%
POLICE PENSION FUND					
Gross Levy	10,385,008	11,237,784	11,449,960	212,176	
Loss Factor*	207,700	337,134	343,499	6,365	
Net Levy	\$ 10,177,308	\$ 10,900,650	\$ 11,106,461	\$ 205,811	1.9%
TOTAL CITY LEVY					
Gross Levy	31,458,362	34,851,018	36,537,154	1,686,136	4.8%
Loss Factor*	629,167	1,704,580	1,829,602	125,023	
TOTAL CITY NET LEVY	\$ 30,829,195	\$ 33,805,487	\$ 35,441,039	\$ 1,635,552	4.8%
GENERAL ASSISTANCE FUND					
Gross Levy	918,367	1,113,402	1,340,206	226,804	20.4%
Loss Factor*	18,367	33,402	40,206	6,804	
TOTAL GA NET LEVY	\$ 900,000	\$ 1,080,000	\$ 1,300,000	\$ 220,000	20.4%
LIBRARY FUND					
Gross Levy	6,887,755	7,476,289	7,476,289	-	0.0%
Loss Factor*	137,755	224,289	224,289	-	
TOTAL LIBRARY NET LEVY	\$ 6,750,000	\$ 7,252,000	\$ 7,252,000	\$ -	0.0%
DEBT SERVICE FUND					
Gross Levy	10,879,993	13,180,980	14,669,751	1,488,771	
Loss Factor*	-	659,049	733,488	74,439	
Net Levy	\$ 10,879,993	\$ 12,521,931	\$ 13,936,263	\$ 1,414,332	11.3%
LIBRARY DEBT SERVICE					
Gross Levy	353,437	505,416	507,624	2,208	
Loss Factor*	-	25,271	25,381	110	
Net Levy - Library Debt	\$ 353,437	\$ 480,145	\$ 482,243	\$ 2,098	0.4%
DEBT SERVICE LEVY					
Gross Levy	11,233,430	13,686,396	15,177,375	1,490,979	10.9%
Loss Factor*	-	684,320	758,869	74,549	
TOTAL DEBT SERVICE NET LEVY	\$ 11,233,430	\$ 13,002,076	\$ 14,418,506	\$ 1,416,430	10.9%
CITY AND LIBRARY NET LEVY	\$ 49,712,625	\$ 55,139,563	\$ 58,411,545	\$ 3,271,982	5.9%
Total Loss Factor*	785,290	2,646,590	2,852,966	206,376	
Total Gross Levy	50,497,915	57,127,104	60,531,023	3,403,919	6.0%

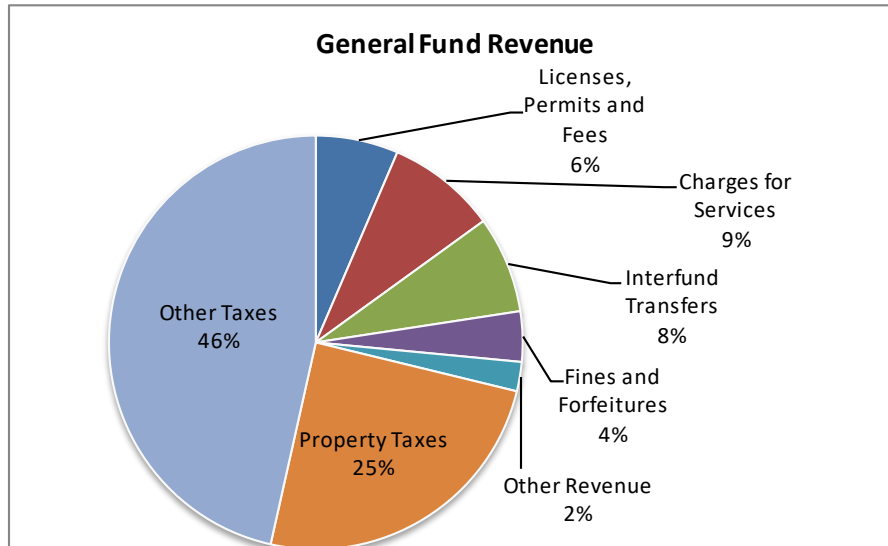
*A loss factor is applied to all levies by Cook County.



2021 PROPOSED BUDGET

Description of Revenue Sources

The General Fund consists of many different revenue sources. The following pie chart breaks down the total amount by revenue category.



The largest category of General Fund revenue comes from nearly 20 different local taxes. These include sales (both home rule and State), income, hotel, liquor, amusement, motor fuel, and wheel tax.

Property taxes make up the second highest percentage of General Fund revenue. The property tax revenue here is for general corporation use, such as salaries for public safety.

The third highest percentage of revenue comes from charges for services. These are direct charges for services by the users of that service. This includes items such as Parks Recreation and Community Service programs fees and ambulance service fees.

Fine and forfeitures make up 4% of General Fund revenue. This category includes parking tickets and police citations.

SALES TAXES – The City receives two types of sales taxes – one from the State of Illinois and another from a sales tax imposed through the City’s home-rule status. Both the State tax (retailers’ occupation tax- a.k.a. ROT) and the home rule tax rates are not assessed on “listed” property such as vehicles and most grocery food items and medications. The total sales tax rate in Evanston is 10.25%. Of this, 1.25% is home rule sales tax that the City receives directly. Another 6.25% is the state sales tax amount, of which the City receives 1% as a distribution. The remaining rate is 1.75% to Cook County and 1% to the Regional Transportation Authority (RTA)

INCOME TAX – Local governments receive 6.06% of the net collections of all income tax collected by the State of Illinois. The amount that each municipality receives is based on its population in proportion to the total state population, not based on income tax paid by employees or residents of the community.



2021 PROPOSED BUDGET

Description of Revenue Sources

REAL ESTATE TRANSFER TAX – Prior to 2019, the real estate transfer tax was \$5 per \$1,000 increment of value on the sale or transfer of real estate in the City, less certain exemptions as specified per City code. The tax rate was changed through a November 2018 ballot proposal, enacted by Ordinance 148-O-18. This increased the tax to \$7 per \$1,000 on sales from \$1.5 to \$5 million in value, and to \$9 per \$1,000 on sales over \$5 million in value. Real estate transfer tax revenues were budgeted based on year-to-date receipts in conjunction with an analysis of regional real estate sales trends.

TELECOMMUNICATION TAX – A six percent (6%) tax is imposed on the gross receipts of telecommunications services. This tax is administered by the Illinois Department of Revenue. This tax continues to decline due to customers relying less on land line phone.

CABLE FRANCHISE FEE – A ten percent (10%) fee is imposed on the gross receipts of cable services. This fee continues to decline due to customers not subscribing to cable services and moving to internet subscription-based programming.

PARKING TAX – A tax of sixty cents (\$0.60) is imposed for each motor vehicle parked in or on each parking lot, parking area, or garage for every twenty-four-hour period. If a motor vehicle is parked for a weekly, monthly, quarterly, or annual basis, the amount of tax shall be three dollars (\$3.00) per week, twelve dollars (\$12.00) per month, thirty-six dollars (\$36.00) per quarter, or one hundred forty-four dollars (\$144.00) per year. This tax is starting to see a downward trend. More utilization of public transit and increased ridesharing activities push community members away from owning vehicles that require parking in lot or garage.

LIQUOR TAX – A tax of six percent (6%) is imposed on the purchase price for an alcoholic liquor product. This tax is imposed at restaurants and retail stores and is in addition to the sales tax. This tax continues to trend upwards as more liquor selling establishments are coming to the City.

AMUSEMENT TAX – A tax of five percent (5%) is imposed on the admission fee upon every amusement patron in the City, with a higher rate of seven percent (7%) imposed on events with attendance of greater than 1500 people. This tax does not apply to governmental agencies, religious societies or organizations, and live performances conducted or sponsored by not-for-profit institutions, organizations, groups or societies where no part of the net earnings inure to the benefit of any private shareholder or person.

LOCAL MOTOR FUEL TAX – The Motor Fuel Tax (local rate) is derived from a 5 cent per gallon tax on gasoline and diesel fuel pumped at Evanston gas stations. This tax is in addition to the State and Federal gas taxes. The total tax rate as of September 2019 for gasoline in Evanston is 61.4 cents per gallon. This consists of an 18.4 cent federal tax, a 38 cent State tax, and a 5 cent Evanston tax. The City also receives a distribution on the state tax, which is deposited separately in the Motor Fuel Tax Fund.



2021 PROPOSED BUDGET

Description of Revenue Sources

WHEEL TAX – All vehicles registered through the Illinois Secretary of State to an Evanston address are required to pay an annual wheel tax. For the 2020 budget, the amount due was prorated on a 9-month basis, ending September 2020. This means that the City will receive 75% of the total wheel tax total cost for the 2020 season. This prorated amount will be \$63.75 for passenger vehicles. In July 2020, renewal notifications were sent for the 2021 wheel tax, which will be effective October 1, 2020 – September 30, 2021 at the full 100% of the wheel tax (\$85). Compliance is checked by License Plate Recognition (LPR) technology, which stores the license plates of all vehicles registered to an Evanston address, as the City no longer issues physical vehicle wheel tax stickers and residential permits.

WATER REVENUES – Water revenues are received from Evanston residents and from wholesale water sales to customer communities. This revenue is almost entirely dependent on water consumption with weather playing a major role, especially during the summer.

SEWER REVENUES – This revenue is billed based on water consumption. It is important to note that this revenue, unlike water, is not assessed to those communities outside of Evanston that purchase Evanston water.



2021 PROPOSED BUDGET

Debt Summary

Debt Limit

As a home rule government under Illinois law, there is no legal debt limit for the City. The City Council has adopted as part of its budget policies a self-imposed limit on tax-supported general obligation debt. Tax supported general obligation (G.O.) debt shall not exceed \$155,000,000 in aggregate principal amount, which limit is expressly subject to increase by action of the City Council as the needs of the City may grow.

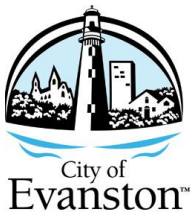
Types of Debt

The City issues general obligation bonds for capital improvement projects. Bonds issued for general city projects are repaid by property taxes. Some bonds for certain projects may be supported by other revenue sources, including water and sewer fees, special assessment, tax increment financing (TIF) funds, or outside donations.

In addition to general obligation bonds, the City issues low-interest loans through the Illinois Environmental Protection Agency (IEPA) specifically for water and sewer projects. These are repaid through water and sewer fees and are not supported by property taxes.

Current Principal Debt – As of December 31, 2020

General City	\$138,760,678
Library Fund	\$6,258,929
Total Tax Supported G.O. Debt	\$145,019,607
Water Fund	\$30,579,869
Sewer Fund	\$3,909,084
Sewer Surcharge	\$770,497
Parking Fund	\$1,415,000
Special Assessment Fund	\$2,015,943
Tax-Increment Financing (TIF) Districts	\$8,340,000
Total Self-Supporting G.O. Debt	\$42,263,176
Total Principal Outstanding - G.O. Debt	\$192,050,000
Sewer Fund – IEPA Loans (estimated)	\$23,286,024
Water Fund – IEPA Loans (estimated)	\$14,715,191
Total Principal Outstanding – IEPA Loans	\$35,332,719



2021 PROPOSED BUDGET

Debt Summary

Annual Debt Service

Includes principal and interest payments for general obligation bonds and IEPA loans

	2020 Adopted Budget	2021 Proposed Budget
Library Debt Service Fund	\$480,144	\$482,243
Debt Service Fund	\$15,840,981	\$15,133,666
Water Fund	\$2,291,201	\$2,318,294
Sewer Fund	\$5,803,653	\$5,195,191
Parking Fund	\$0	\$47,164
Total Annual Debt Service	\$24,415,979	\$23,176,558

All governmental-type debt is paid through the Debt Service Fund. Some other funds have transfers to the Debt Service Fund to reduce the amount of debt paid directly through property taxes.

	2020 Adopted Budget	2021 Proposed Budget
General Fund	\$2,141,042	\$0
Howard-Ridge TIF Fund	\$143,113	\$143,113
Dempster-Dodge TIF Fund	\$160,870	\$158,923
Chicago-Main TIF Fund	\$230,610	\$232,843
Special Assessment Fund	\$365,930	\$397,314
Sewer Fund (sewer surcharge)	\$257,487	\$265,208
Total Transfers to Debt Service	\$3,319,053	\$1,197,401

New Debt

The 2021 Proposed Budget includes the issuance of debt for capital improvement projects. More information on specific projects can be found in Part VI – Capital Improvement Plan. Only debt issued for the Capital Improvement Fund and Library Capital Fund is supported by property taxes and subject to the self-imposed debt limit.

	2021 Proposed Budget
Capital Improvements Fund	\$6,645,000
Library Capital Improvement Fund	\$449,000
Chicago-Main TIF Fund	\$1,130,000
Equipment Replacement Fund	\$350,000
Parking Fund	\$1,000,000
Water Fund	\$3,000,000
Total Bond Proceeds Revenue	\$12,574,000
Water Fund – IEPA Loans	\$16,400,000
Sewer Fund – IEPA Loans	\$2,000,000
Total IEPA Loan Proceeds Revenue	\$18,400,000